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Superintendent of Schools



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To: Granby Board of Education
From: Anna Robbins, Business Manager
Date: April 21, 2021
Re: March 2021 Statement of Accounts

The March 2021 statement of accounts reflects the receipt of Coronavirus Relief Funds. The Connecticut State Department of Education grants division has accepted and disbursed the Granby Board of Education's application for reimbursement.

After receipt of grant funds, the general fund forecast is projected to be slightly better than budgeted. This forecast of \$14K is better than the previous month by \$79K. Special education is over-budget \$16K which is better than the previous month by \$38K and regular education has a positive forecast of \$30K and is better than the previous month by \$41K. The fluctuation in the forecast reflects a final call for purchase orders where possible. Some exceptions include special education, athletics and districtwide maintenance expenses. Expenses in these areas will be monitored closely but are difficult to predict at this time. Variable costs in these areas are typically difficult to anticipate however, the required response to the pandemic has made expense in the area even more difficult to predict.

The balance in the Quality & Diversity Fund is forecasted to be better than budgeted (\$64K), and remains unchanged from the previous month.

For FY21, the overall projection for revenue to the town continues to be unfavorable \$80K, which is better than last month by \$2K. Special education revenue from other towns continues with a positive forecast. The Special Education Excess Cost Grant (\$408K) has been received by the Town and will be adjusted to reflect changes that may occur through June 2021. Pay to participation has increase by \$1K reflecting continued enrollment in spring sports.

As reported above, the district received the disbursement of Coronavirus Relief Funds totaling of \$551,819. \$417,523 of this disbursement was applied to FY21 pandemic related expenses incurred before December 30, 2020. The remaining \$134,296 was applied to pandemic related expenses incurred and expended in FY20 (after March 13, 2020). Funds received for prior years expenses (FY20) were returned to the Town bringing the total expenses returned to the town from FY20 to \$1,036,358.

Granby Board of Education
FY 2020-2021
Statement of Accounts
for the period ended
March 31, 2021

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	March 2021 Forecast	Change from Last Month Forecast
Certified Salaries:								
Administration	1,725,527	1,313,053	395,453	1,708,506	17,021	99.01%	4,443	0
Regular Education	10,843,343	6,671,954	3,938,557	10,610,511	232,832	97.85%	160,686	2,042
Special Education	1,817,977	1,234,355	643,394	1,877,748	(59,772)	103.29%	(68,272)	2,008
Total	14,386,846	9,219,362	4,977,404	14,196,765	190,081	98.68%	96,857	4,050
Substitute/Tutor/Support Salaries								
Substitutes	8,000	4,049	0	4,049	3,951	50.61%	2,000	0
Sped Support (Speech, O.T. & P.T.)	446,287	308,823	127,050	435,873	10,414	97.67%	10,413	184
Tech Support	243,417	182,315	61,162	243,477	(60)	100.02%	(60)	(1)
Tutors - Regular Education	36,329	17,771	6,077	23,848	12,481	65.64%	7,199	1,468
Tutors - Special Education	21,583	17,984	0	17,984	3,599	83.32%	312	1,096
Total	755,616	530,942	194,289	725,230	30,386	95.98%	19,865	2,747
Teaching Assistant Salaries:								
Regular Education TA	303,433	223,599	96,704	320,303	(16,870)	105.56%	(16,870)	(4,763)
Special Education TA	1,158,928	742,001	326,669	1,068,671	90,257	92.21%	88,500	9,265
Total	1,462,361	965,600	423,374	1,388,974	73,387	94.98%	71,630	4,502
School Secretaries' Salaries	638,886	457,249	178,000	635,249	3,637	99.43%	(279)	1,804
Central Office Salaries	556,894	409,506	154,535	564,040	(7,146)	101.28%	(9,151)	(128)
Custodial & Maintenance Salaries	1,319,033	1,075,058	388,105	1,463,163	(144,129)	110.93%	(163,121)	29,167
Bus Monitors	0	35,290	29,206	64,497	(64,497)		(69,444)	0
Total Salaries	19,119,636	12,693,006	6,344,911	19,037,918	81,718	99.57%	(53,643)	42,142
Employee Benefits	5,296,197	4,058,609	1,174,794	5,233,403	62,794	98.81%	(40,000)	(3,705)
Total Salaries & Employee Benefits	24,415,833	16,751,615	7,519,706	24,271,321	144,512	99.41%	(93,643)	38,437

Granby Board of Education
FY 2020-2021
Statement of Accounts
for the period ended
March 31, 2021

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	March 2021 Forecast	Change from Last Month Forecast
Purchased Services:								
Instructional Purchased Service	552,019	349,905	108,310	458,216	93,803	83.01%	(38,935)	(18,935)
Administration Purchased Service	439,293	302,903	171,764	474,667	(35,374)	108.05%	(56,422)	(41,910)
Maintenance Purchased Service	101,483	45,638	21,378	67,016	34,467	66.04%	0	0
Total	1,092,794	698,445	301,452	999,898	92,897	91.50%	(95,357)	(60,845)
Legal Services	55,000	32,114	18,923	51,037	3,963	92.79%	0	0
Repairs & Maintenance:								
Instructional Repairs & Maintenance	74,599	41,669	1,458	43,127	31,472	57.81%	5,000	0
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	4,000	0
Maintenance Repairs & Maintenance	434,698	267,637	73,887	341,525	93,173	78.57%	0	0
Total	517,797	309,307	75,345	384,652	133,145	74.29%	9,000	0
Transportation:								
Transportation Regular Education	907,393	540,422	337,663	878,085	29,307	96.77%	30,508	0
Transportation Special Education	704,616	223,288	329,462	552,750	151,865	78.45%	154,926	10,061
Transportation Vocational Tech	89,268	34,690	45,984	80,673	8,595	90.37%	10,818	0
Total	1,701,276	798,400	713,109	1,511,509	189,767	88.85%	196,252	10,061
Insurance Property & Liability	102,700	100,566	0	100,566	2,134	97.92%	0	0
Communications	91,781	58,186	15,380	73,566	18,215	80.15%	5,000	0
Tuition:								
Tuition Special Education	1,469,896	906,533	746,787	1,653,319	(183,424)	112.48%	(164,051)	19,372
Tuition Adult Education	11,967	10,016	0	10,016	1,951	83.70%	1,951	0
Total	1,481,863	916,549	746,787	1,663,335	(181,473)	112.25%	(162,100)	19,372
Conference & Travel Expense	73,131	12,885	5,056	17,941	55,190	24.53%	25,000	10,000

**Granby Board of Education
FY 2020-2021
Statement of Accounts
for the period ended
March 31, 2021**

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	March 2021 Forecast	Change from Last Month Forecast
General Supplies:								
General Supplies Regular Education	317,570	191,054	62,007	253,061	64,509	79.69%	25,000	10,000
General Supplies Special Education	27,316	17,292	8,666	25,958	1,358	95.03%	0	0
General Supplies Administration	80,976	44,191	17,500	61,691	19,285	76.18%	10,000	10,000
General Supplies Maintenance	141,372	98,949	5,135	104,084	37,288	73.62%	0	17,000
Total	567,234	351,486	93,308	444,794	122,440	78.41%	35,000	37,000
Electricity	409,049	245,887	152,676	398,563	10,486	97.44%	10,000	(5,000)
Fuel/Natural Gas	156,352	119,414	49,066	168,480	(12,128)	107.76%	(13,000)	0
Textbooks/Workbooks	140,217	81,307	17,632	98,939	41,278	70.56%	10,000	4,000
Library/Media Center	63,336	46,112	9,174	55,285	8,051	87.29%	2,000	2,000
Software	321,922	281,390	17,953	299,343	22,579	92.99%	0	0
Dues & Fees	50,446	37,034	1,790	38,825	11,621	76.96%	5,000	2,000
Replacement Equipment:								
Replacement Equip Admin	2,500	1,312	1,201	2,513	(13)	0.00%	0	0
Replacement Equip Maintenance	6,000	1,697	0	1,697	4,303	28.29%	2,000	2,000
Total	8,500	3,010	1,201	4,211	4,289	49.54%	2,000	2,000
Student Activities	794,519	322,864	297,809	620,673	173,846	78.12%	79,000	20,000
Total General Fund	32,043,750	21,166,569	10,036,368	31,202,937	840,813	97.38%	14,152	79,026
SPED	5,729,962					SPED	(16,006)	38,287
GEN ED	26,313,788					GEN ED	30,159	40,739

Quality & Diversity	Budget	February Forecast	Better/Worse Than Budget
Opening Balance	315,390	315,390	0
Expenses	(982,910)	(852,762)	130,148
Revenue	832,342	766,000	(66,342)
Ending Balance	164,823	228,628	63,806

**Granby Board of Education
FY 2020-2021
Statement of Accounts
for the period ending
March 31, 2021
For Selected Special Education Accounts**

II. Expenditures		FY20-21 Budget	Expended	Encumbered	Expended & Encumbered	Balance	March Forecast After Grants	Change from Last Month Forecast
Legal Expense	S1	27,500	4,274	5,952	10,226	17,274	0	0
Special Education Certified Staff		1,817,977	1,234,355	643,394	1,877,748	(59,772)	(68,272)	2,008
Teacher Assistants	S2	1,158,928	742,001	326,669	1,068,671	90,257	88,500	9,265
Special Education Tutors	S3	21,583	17,984	0	17,984	3,599	312	1,096
Evaluation, Therapy & Contr:	S4	83,176	81,260	17,733	98,993	(15,817)	(37,835)	(3,700)
Sped Support (Speech, O.T., & S5		446,287	308,823	127,050	435,873	10,414	10,413	184
Special Ed Transportation	S6	704,616	223,288	329,462	552,750	151,865	154,926	10,061
Out of District Tuition		1,469,896	906,533	746,787	1,653,319	(183,424)	(164,051)	19,372
Total Selected Special Education Accounts		5,729,962	3,518,518	2,197,047	5,715,564	14,398	(16,006)	38,287

**Granby Board of Education
FY 2020-2021
Statement of Accounts
for the period ending March 31, 2021**

I. Revenue	FY 2020-2021 Budget	Currently Anticipated	Received To Date	Full Year Forecast March	Changes from Last Month Forecast
Reg. Tuition from other Towns	600,769	617,823	300,385	17,054	0
SPED Tuition from other Towns	413,079	456,273	0	43,194	0
SDE Excess Cost Reimbursement	503,911	407,937	407,937	(95,974)	0
Rental Fees	14,745	0	0	(14,745)	0
Pay for Participation	54,000	24,312	24,312	(29,688)	1,345
Sub Total	<u>1,586,504</u>	<u>1,506,345</u>	<u>732,634</u>	<u>(80,159)</u>	<u>1,345</u>
Prior Year's Expenses Reimbursed to the Town through Grant Funds	0	134,296	0	134,296	134,296